

# One Hundred Third Congress of the United States of America

## AT THE SECOND SESSION

*Begun and held at the City of Washington on Tuesday,  
the twenty-fifth day of January, one thousand nine hundred and ninety-four*

## Concurrent Resolution

*Resolved by the House of Representatives (the Senate concurring),*

### SECTION 1. CONCURRENT RESOLUTION ON THE BUDGET FOR FISCAL YEAR 1995.

(a) DECLARATION.—The Congress determines and declares that this resolution is the concurrent resolution on the budget for fiscal year 1995, including the appropriate budgetary levels for fiscal years 1996, 1997, 1998, and 1999, as required by section 301 of the Congressional Budget Act of 1974.

(b) TABLE OF CONTENTS.—The table of contents for this concurrent resolution is as follows:

Sec. 1. Concurrent resolution on the budget for fiscal year 1995.

#### TITLE I—LEVELS AND AMOUNTS

Sec. 2. Aggregates.

Sec. 3. Social security.

Sec. 4. Major functional categories.

#### TITLE II—BUDGETARY PROCEDURES

Sec. 21. Sale of Government assets.

Sec. 22. Social Security fire wall point of order in the Senate.

Sec. 23. Enforcing pay-as-you-go.

Sec. 24. Enforcing discretionary spending limits.

Sec. 25. Internal Revenue Service compliance initiative.

Sec. 26. Adjustments for health care reform in the House of Representatives.

Sec. 27. Deficit-neutral reserve fund in the Senate.

Sec. 28. Exercise of rulemaking powers.

#### TITLE III—SENSE OF CONGRESS PROVISIONS

Sec. 31. Controlling growth of entitlement or mandatory spending.

Sec. 32. Sense of the House regarding enactment of certain budget process legislation.

Sec. 33. Sense of the Senate on controlling non-Social Security mandatory spending.

Sec. 34. Sense of the Congress regarding the budgetary accounting of health care reform.

Sec. 35. Sense of the Congress on the costs of illegal immigration.

Sec. 36. Sense of the Congress regarding baselines.

Sec. 37. Sense of the Congress regarding unfunded Federal mandates.

Sec. 38. Closing of loopholes in foreign tax provisions.

Sec. 39. Sense of the Senate regarding tax expenditures.

Sec. 40. Sense of the Congress regarding health service delivery and water infrastructure in the Indian Health Service.

Sec. 41. Sense of the Senate regarding the National Aeronautics and Space Administration.

Sec. 42. Minimum allocation program.

Sec. 43. Policy in Eastern and Central Europe.

Sec. 44. Star Wars (Ballistic Missile Defense).

## **TITLE I—LEVELS AND AMOUNTS**

### **SEC. 2. AGGREGATES.**

The following budgetary levels are appropriate for fiscal years 1995, 1996, 1997, 1998, and 1999:

(1) **FEDERAL REVENUES.**—(A) For purposes of comparison with the maximum deficit amount under sections 601(a)(1) and 606 of the Congressional Budget Act of 1974 and for purposes of the enforcement of this resolution—

(i) The recommended levels of Federal revenues are as follows:

Fiscal year 1995: \$977,700,000,000.  
Fiscal year 1996: \$1,031,200,000,000.  
Fiscal year 1997: \$1,079,700,000,000.  
Fiscal year 1998: \$1,136,400,000,000.  
Fiscal year 1999: \$1,190,200,000,000.

(ii) The amounts by which the aggregate levels of Federal revenues should be increased are as follows:

Fiscal year 1995: \$0.  
Fiscal year 1996: \$0.  
Fiscal year 1997: \$0.  
Fiscal year 1998: \$0.  
Fiscal year 1999: \$0.

(iii) The amounts for Federal Insurance Contributions Act revenues for hospital insurance within the recommended levels of Federal revenues are as follows:

Fiscal year 1995: \$100,300,000,000.  
Fiscal year 1996: \$106,300,000,000.  
Fiscal year 1997: \$111,900,000,000.  
Fiscal year 1998: \$117,800,000,000.  
Fiscal year 1999: \$123,700,000,000.

(B) For purposes of section 710 of the Social Security Act (excluding the receipts and disbursements of the Hospital Insurance Trust Fund)—

(i) The recommended levels of Federal revenues are as follows:

Fiscal year 1995: \$877,400,000,000.  
Fiscal year 1996: \$924,900,000,000.  
Fiscal year 1997: \$967,800,000,000.  
Fiscal year 1998: \$1,018,600,000,000.  
Fiscal year 1999: \$1,066,500,000,000.

(ii) The amounts by which the aggregate levels of Federal revenues should be increased are as follows:

Fiscal year 1995: \$0.  
Fiscal year 1996: \$0.  
Fiscal year 1997: \$0.  
Fiscal year 1998: \$0.  
Fiscal year 1999: \$0.

(2) **NEW BUDGET AUTHORITY.**—(A) For purposes of comparison with the maximum deficit amount under sections 601(a)(1) and 606 of the Congressional Budget Act of 1974 and for purposes of the enforcement of this resolution, the appropriate levels of total new budget authority are as follows:

Fiscal year 1995: \$1,238,300,000,000.  
Fiscal year 1996: \$1,308,800,000,000.  
Fiscal year 1997: \$1,374,400,000,000.

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Fiscal year 1998: \$1,443,900,000,000.

Fiscal year 1999: \$1,526,900,000,000.

(B) For purposes of section 710 of the Social Security Act (excluding the receipts and disbursements of the Hospital Insurance Trust Fund), the appropriate levels of total new budget authority are as follows:

Fiscal year 1995: \$1,144,900,000,000.

Fiscal year 1996: \$1,207,500,000,000.

Fiscal year 1997: \$1,262,700,000,000.

Fiscal year 1998: \$1,321,000,000,000.

Fiscal year 1999: \$1,389,700,000,000.

(3) BUDGET OUTLAYS.—(A) For purposes of comparison with the maximum deficit amount under sections 601(a)(1) and 606 of the Congressional Budget Act of 1974 and for purposes of the enforcement of this resolution, the appropriate levels of total budget outlays are as follows:

Fiscal year 1995: \$1,217,200,000,000.

Fiscal year 1996: \$1,284,400,000,000.

Fiscal year 1997: \$1,356,600,000,000.

Fiscal year 1998: \$1,418,300,000,000.

Fiscal year 1999: \$1,490,900,000,000.

(B) For purposes of section 710 of the Social Security Act (excluding the receipts and disbursements of the Hospital Insurance Trust Fund), the appropriate levels of total budget outlays are as follows:

Fiscal year 1995: \$1,124,900,000,000.

Fiscal year 1996: \$1,184,400,000,000.

Fiscal year 1997: \$1,246,200,000,000.

Fiscal year 1998: \$1,297,000,000,000.

Fiscal year 1999: \$1,355,600,000,000.

(4) DEFICITS.—(A) For purposes of comparison with the maximum deficit amount under sections 601(a)(1) and 606 of the Congressional Budget Act of 1974 and for purposes of the enforcement of this resolution, the amounts of the deficits are as follows:

Fiscal year 1995: \$239,500,000,000.

Fiscal year 1996: \$253,200,000,000.

Fiscal year 1997: \$276,900,000,000.

Fiscal year 1998: \$281,900,000,000.

Fiscal year 1999: \$300,700,000,000.

(B) For purposes of section 710 of the Social Security Act (excluding the receipts and disbursements of the Hospital Insurance Trust Fund), the amounts of the deficits are as follows:

Fiscal year 1995: \$247,500,000,000.

Fiscal year 1996: \$259,500,000,000.

Fiscal year 1997: \$278,400,000,000.

Fiscal year 1998: \$278,400,000,000.

Fiscal year 1999: \$289,100,000,000.

(5) PUBLIC DEBT.—The appropriate levels of the public debt are as follows:

Fiscal year 1995: \$4,965,100,000,000.

Fiscal year 1996: \$5,281,400,000,000.

Fiscal year 1997: \$5,618,200,000,000.

Fiscal year 1998: \$5,958,600,000,000.

Fiscal year 1999: \$6,308,800,000,000.

(6) DIRECT LOAN OBLIGATIONS.—The appropriate levels of total new direct loan obligations are as follows:

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Fiscal year 1995: \$26,700,000,000.

Fiscal year 1996: \$32,100,000,000.

Fiscal year 1997: \$33,800,000,000.

Fiscal year 1998: \$35,700,000,000.

Fiscal year 1999: \$37,800,000,000.

(7) PRIMARY LOAN GUARANTEE COMMITMENTS.—The appropriate levels of new primary loan guarantee commitments are as follows:

Fiscal year 1995: \$199,700,000,000.

Fiscal year 1996: \$174,400,000,000.

Fiscal year 1997: \$164,600,000,000.

Fiscal year 1998: \$164,100,000,000.

Fiscal year 1999: \$163,500,000,000.

**SEC. 3. SOCIAL SECURITY.**

(a) SOCIAL SECURITY REVENUES.—For purposes of Senate enforcement under sections 302 and 311 of the Congressional Budget Act of 1974, the amounts of revenues of the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund are as follows:

Fiscal year 1995: \$360,500,000,000.

Fiscal year 1996: \$379,600,000,000.

Fiscal year 1997: \$399,000,000,000.

Fiscal year 1998: \$419,500,000,000.

Fiscal year 1999: \$439,800,000,000.

(b) SOCIAL SECURITY OUTLAYS.—For purposes of Senate enforcement under sections 302 and 311 of the Congressional Budget Act of 1974, the amounts of outlays of the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund are as follows:

Fiscal year 1995: \$287,600,000,000.

Fiscal year 1996: \$301,300,000,000.

Fiscal year 1997: \$312,300,000,000.

Fiscal year 1998: \$324,400,000,000.

Fiscal year 1999: \$337,000,000,000.

**SEC. 4. MAJOR FUNCTIONAL CATEGORIES.**

The Congress determines and declares that the appropriate levels of new budget authority, budget outlays, new direct loan obligations, and new primary loan guarantee commitments for fiscal years 1995 through 1999 for each major functional category are:

(1) National Defense (050):

Fiscal year 1995:

(A) New budget authority, \$263,800,000,000.

(B) Outlays, \$270,700,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments, \$0.

Fiscal year 1996:

(A) New budget authority, \$255,300,000,000.

(B) Outlays, \$261,000,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments, \$0.

Fiscal year 1997:

(A) New budget authority, \$252,000,000,000.

(B) Outlays, \$256,400,000,000.

(C) New direct loan obligations, \$0.

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(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, \$258,700,000,000.

(B) Outlays, \$256,600,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, \$265,100,000,000.

(B) Outlays, \$257,500,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

(2) International Affairs (150):

Fiscal year 1995:

(A) New budget authority, \$19,300,000,000.

(B) Outlays, \$18,100,000,000.

(C) New direct loan obligations, \$3,200,000,000.

(D) New primary loan guarantee commitments,  
\$18,000,000,000.

Fiscal year 1996:

(A) New budget authority, \$17,200,000,000.

(B) Outlays, \$17,300,000,000.

(C) New direct loan obligations, \$2,800,000,000.

(D) New primary loan guarantee commitments,  
\$18,500,000,000.

Fiscal year 1997:

(A) New budget authority, \$17,000,000,000.

(B) Outlays, \$17,300,000,000.

(C) New direct loan obligations, \$2,600,000,000.

(D) New primary loan guarantee commitments,  
\$18,500,000,000.

Fiscal year 1998:

(A) New budget authority, \$16,800,000,000.

(B) Outlays, \$17,600,000,000.

(C) New direct loan obligations, \$2,400,000,000.

(D) New primary loan guarantee commitments,  
\$18,500,000,000.

Fiscal year 1999:

(A) New budget authority, \$17,000,000,000.

(B) Outlays, \$17,500,000,000.

(C) New direct loan obligations, \$2,400,000,000.

(D) New primary loan guarantee commitments,  
\$16,500,000,000.

(3) General Science, Space, and Technology (250):

Fiscal year 1995:

(A) New budget authority, \$17,300,000,000.

(B) Outlays, \$17,200,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1996:

(A) New budget authority, \$17,200,000,000.

(B) Outlays, \$17,200,000,000.

(C) New direct loan obligations, \$0.

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(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, \$17,300,000,000.

(B) Outlays, \$17,300,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, \$17,400,000,000.

(B) Outlays, \$17,300,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, \$17,600,000,000.

(B) Outlays, \$17,500,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

(4) Energy (270):

Fiscal year 1995:

(A) New budget authority, \$6,300,000,000.

(B) Outlays, \$5,000,000,000.

(C) New direct loan obligations, \$1,400,000,000.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1996:

(A) New budget authority, \$5,900,000,000.

(B) Outlays, \$5,200,000,000.

(C) New direct loan obligations, \$1,500,000,000.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, \$5,900,000,000.

(B) Outlays, \$5,000,000,000.

(C) New direct loan obligations, \$1,500,000,000.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, \$6,100,000,000.

(B) Outlays, \$4,700,000,000.

(C) New direct loan obligations, \$1,500,000,000.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, \$5,700,000,000.

(B) Outlays, \$4,400,000,000.

(C) New direct loan obligations, \$1,500,000,000.

(D) New primary loan guarantee commitments,  
\$0.

(5) Natural Resources and Environment (300):

Fiscal year 1995:

(A) New budget authority, \$21,700,000,000.

(B) Outlays, \$21,300,000,000.

(C) New direct loan obligations, \$0.

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(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1996:

(A) New budget authority, \$22,200,000,000.

(B) Outlays, \$21,500,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, \$22,100,000,000.

(B) Outlays, \$21,600,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, \$22,000,000,000.

(B) Outlays, \$21,500,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, \$21,600,000,000.

(B) Outlays, \$21,400,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

(6) Agriculture (350):

Fiscal year 1995:

(A) New budget authority, \$13,000,000,000.

(B) Outlays, \$12,200,000,000.

(C) New direct loan obligations, \$10,100,000,000.

(D) New primary loan guarantee commitments,  
\$7,400,000,000.

Fiscal year 1996:

(A) New budget authority, \$13,500,000,000.

(B) Outlays, \$12,400,000,000.

(C) New direct loan obligations, \$9,700,000,000.

(D) New primary loan guarantee commitments,  
\$7,400,000,000.

Fiscal year 1997:

(A) New budget authority, \$14,000,000,000.

(B) Outlays, \$12,700,000,000.

(C) New direct loan obligations, \$9,700,000,000.

(D) New primary loan guarantee commitments,  
\$7,400,000,000.

Fiscal year 1998:

(A) New budget authority, \$14,200,000,000.

(B) Outlays, \$13,000,000,000.

(C) New direct loan obligations, \$9,800,000,000.

(D) New primary loan guarantee commitments,  
\$7,400,000,000.

Fiscal year 1999:

(A) New budget authority, \$14,700,000,000.

(B) Outlays, \$13,500,000,000.

(C) New direct loan obligations, \$9,900,000,000.

(D) New primary loan guarantee commitments,  
\$7,400,000,000.

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(7) Commerce and Housing Credit (370):

Fiscal year 1995:

(A) New budget authority, \$7,700,000,000.

(B) Outlays, — \$8,200,000,000.

(C) New direct loan obligations, \$2,800,000,000.

(D) New primary loan guarantee commitments,  
\$117,900,000,000.

Fiscal year 1996:

(A) New budget authority, \$5,300,000,000.

(B) Outlays, — \$10,800,000,000.

(C) New direct loan obligations, \$3,000,000,000.

(D) New primary loan guarantee commitments,  
\$103,200,000,000.

Fiscal year 1997:

(A) New budget authority, \$5,100,000,000.

(B) Outlays, — \$3,400,000,000.

(C) New direct loan obligations, \$3,100,000,000.

(D) New primary loan guarantee commitments,  
\$95,900,000,000.

Fiscal year 1998:

(A) New budget authority, \$5,200,000,000.

(B) Outlays, — \$2,900,000,000.

(C) New direct loan obligations, \$3,200,000,000.

(D) New primary loan guarantee commitments,  
\$96,600,000,000.

Fiscal year 1999:

(A) New budget authority, \$6,200,000,000.

(B) Outlays, — \$900,000,000.

(C) New direct loan obligations, \$3,400,000,000.

(D) New primary loan guarantee commitments,  
\$99,500,000,000.

(8) Transportation (400):

Fiscal year 1995:

(A) New budget authority, \$41,900,000,000.

(B) Outlays, \$38,800,000,000.

(C) New direct loan obligations, \$100,000,000.

(D) New primary loan guarantee commitments,  
\$500,000,000.

Fiscal year 1996:

(A) New budget authority, \$41,800,000,000.

(B) Outlays, \$39,600,000,000.

(C) New direct loan obligations, \$100,000,000.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, \$43,200,000,000.

(B) Outlays, \$40,100,000,000.

(C) New direct loan obligations, \$100,000,000.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, \$44,000,000,000.

(B) Outlays, \$40,300,000,000.

(C) New direct loan obligations, \$100,000,000.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:



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- (A) New budget authority, \$44,600,000,000.
- (B) Outlays, \$40,400,000,000.
- (C) New direct loan obligations, \$100,000,000.
- (D) New primary loan guarantee commitments, \$0.

(9) Community and Regional Development (450):

Fiscal year 1995:

- (A) New budget authority, \$9,500,000,000.
- (B) Outlays, \$9,300,000,000.
- (C) New direct loan obligations, \$2,200,000,000.
- (D) New primary loan guarantee commitments, \$3,600,000,000.

Fiscal year 1996:

- (A) New budget authority, \$9,000,000,000.
- (B) Outlays, \$8,900,000,000.
- (C) New direct loan obligations, \$2,200,000,000.
- (D) New primary loan guarantee commitments, \$3,600,000,000.

Fiscal year 1997:

- (A) New budget authority, \$9,000,000,000.
- (B) Outlays, \$9,000,000,000.
- (C) New direct loan obligations, \$2,200,000,000.
- (D) New primary loan guarantee commitments, \$3,600,000,000.

Fiscal year 1998:

- (A) New budget authority, \$9,000,000,000.
- (B) Outlays, \$9,100,000,000.
- (C) New direct loan obligations, \$2,200,000,000.
- (D) New primary loan guarantee commitments, \$3,600,000,000.

Fiscal year 1999:

- (A) New budget authority, \$9,000,000,000.
- (B) Outlays, \$9,000,000,000.
- (C) New direct loan obligations, \$2,200,000,000.
- (D) New primary loan guarantee commitments, \$3,600,000,000.

(10) Education, Training, Employment, and Social Services (500):

Fiscal year 1995:

- (A) New budget authority, \$57,700,000,000.
- (B) Outlays, \$53,700,000,000.
- (C) New direct loan obligations, \$5,500,000,000.
- (D) New primary loan guarantee commitments, \$19,000,000,000.

Fiscal year 1996:

- (A) New budget authority, \$58,200,000,000.
- (B) Outlays, \$55,600,000,000.
- (C) New direct loan obligations, \$11,500,000,000.
- (D) New primary loan guarantee commitments, \$14,000,000,000.

Fiscal year 1997:

- (A) New budget authority, \$59,900,000,000.
- (B) Outlays, \$58,100,000,000.
- (C) New direct loan obligations, \$13,200,000,000.
- (D) New primary loan guarantee commitments, \$13,200,000,000.

Fiscal year 1998:

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(A) New budget authority, \$61,700,000,000.  
(B) Outlays, \$60,600,000,000.  
(C) New direct loan obligations, \$15,100,000,000.  
(D) New primary loan guarantee commitments,  
\$12,300,000,000.

Fiscal year 1999:

(A) New budget authority, \$63,200,000,000.  
(B) Outlays, \$62,200,000,000.  
(C) New direct loan obligations, \$16,800,000,000.  
(D) New primary loan guarantee commitments,  
\$11,200,000,000.

(11) Health (550):

Fiscal year 1995:

(A) New budget authority, \$124,300,000,000.  
(B) Outlays, \$122,800,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$400,000,000.

Fiscal year 1996:

(A) New budget authority, \$136,700,000,000.  
(B) Outlays, \$135,800,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$300,000,000.

Fiscal year 1997:

(A) New budget authority, \$151,000,000,000.  
(B) Outlays, \$149,900,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$200,000,000.

Fiscal year 1998:

(A) New budget authority, \$166,700,000,000.  
(B) Outlays, \$165,400,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$100,000,000.

Fiscal year 1999:

(A) New budget authority, \$184,200,000,000.  
(B) Outlays, \$182,600,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

(12) Medicare (570):

Fiscal year 1995:

(A) New budget authority, \$162,400,000,000.  
(B) Outlays, \$160,500,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1996:

(A) New budget authority, \$180,500,000,000.  
(B) Outlays, \$178,200,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, \$198,500,000,000.

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- (B) Outlays, \$196,100,000,000.
- (C) New direct loan obligations, \$0.
- (D) New primary loan guarantee commitments,

\$0.

Fiscal year 1998:

- (A) New budget authority, \$217,700,000,000.
- (B) Outlays, \$215,100,000,000.
- (C) New direct loan obligations, \$0.
- (D) New primary loan guarantee commitments,

\$0.

Fiscal year 1999:

- (A) New budget authority, \$242,300,000,000.
- (B) Outlays, \$239,100,000,000.
- (C) New direct loan obligations, \$0.
- (D) New primary loan guarantee commitments,

\$0.

(13) For purposes of section 710 of the Social Security Act, Federal Supplementary Medical Insurance Trust Fund:

Fiscal year 1995:

- (A) New budget authority, \$56,000,000,000.
- (B) Outlays, \$55,200,000,000.
- (C) New direct loan obligations, \$0.
- (D) New primary loan guarantee commitments,

\$0.

Fiscal year 1996:

- (A) New budget authority, \$65,200,000,000.
- (B) Outlays, \$64,200,000,000.
- (C) New direct loan obligations, \$0.
- (D) New primary loan guarantee commitments,

\$0.

Fiscal year 1997:

- (A) New budget authority, \$73,300,000,000.
- (B) Outlays, \$72,200,000,000.
- (C) New direct loan obligations, \$0.
- (D) New primary loan guarantee commitments,

\$0.

Fiscal year 1998:

- (A) New budget authority, \$81,300,000,000.
- (B) Outlays, \$80,300,000,000.
- (C) New direct loan obligations, \$0.
- (D) New primary loan guarantee commitments,

\$0.

Fiscal year 1999:

- (A) New budget authority, \$92,200,000,000.
- (B) Outlays, \$90,900,000,000.
- (C) New direct loan obligations, \$0.
- (D) New primary loan guarantee commitments,

\$0.

(14) Income Security (600):

Fiscal year 1995:

- (A) New budget authority, \$220,800,000,000.
- (B) Outlays, \$221,200,000,000.
- (C) New direct loan obligations, \$0.
- (D) New primary loan guarantee commitments,

\$0.

Fiscal year 1996:

- (A) New budget authority, \$235,000,000,000.

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(B) Outlays, \$229,600,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, \$249,300,000,000.  
(B) Outlays, \$242,900,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, \$261,200,000,000.  
(B) Outlays, \$253,200,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, \$273,600,000,000.  
(B) Outlays, \$264,600,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

(15) Social Security (650):

Fiscal year 1995:

(A) New budget authority, \$6,800,000,000.  
(B) Outlays, \$9,400,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1996:

(A) New budget authority, \$6,300,000,000.  
(B) Outlays, \$9,400,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, \$8,300,000,000.  
(B) Outlays, \$11,500,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, \$9,000,000,000.  
(B) Outlays, \$12,300,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, \$9,800,000,000.  
(B) Outlays, \$13,200,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

(16) Veterans Benefits and Services (700):

Fiscal year 1995:

(A) New budget authority, \$37,200,000,000.  
(B) Outlays, \$36,600,000,000.

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(C) New direct loan obligations, \$1,400,000,000.  
(D) New primary loan guarantee commitments,  
\$32,900,000,000.

Fiscal year 1996:

(A) New budget authority, \$37,600,000,000.  
(B) Outlays, \$36,600,000,000.  
(C) New direct loan obligations, \$1,300,000,000.  
(D) New primary loan guarantee commitments,  
\$27,400,000,000.

Fiscal year 1997:

(A) New budget authority, \$38,500,000,000.  
(B) Outlays, \$38,300,000,000.  
(C) New direct loan obligations, \$1,400,000,000.  
(D) New primary loan guarantee commitments,  
\$25,800,000,000.

Fiscal year 1998:

(A) New budget authority, \$38,600,000,000.  
(B) Outlays, \$38,500,000,000.  
(C) New direct loan obligations, \$1,400,000,000.  
(D) New primary loan guarantee commitments,  
\$25,600,000,000.

Fiscal year 1999:

(A) New budget authority, \$39,700,000,000.  
(B) Outlays, \$39,600,000,000.  
(C) New direct loan obligations, \$1,500,000,000.  
(D) New primary loan guarantee commitments,  
\$25,300,000,000.

(17) Administration of Justice (750):

Fiscal year 1995:

(A) New budget authority, \$18,800,000,000.  
(B) Outlays, \$17,200,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1996:

(A) New budget authority, \$21,300,000,000.  
(B) Outlays, \$19,400,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, \$22,200,000,000.  
(B) Outlays, \$21,000,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, \$23,200,000,000.  
(B) Outlays, \$22,500,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, \$24,500,000,000.  
(B) Outlays, \$23,500,000,000.  
(C) New direct loan obligations, \$0.

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- (D) New primary loan guarantee commitments,  
\$0.
- (18) General Government (800):
- Fiscal year 1995:
- (A) New budget authority, \$14,000,000,000.
  - (B) Outlays, \$13,700,000,000.
  - (C) New direct loan obligations, \$0.
  - (D) New primary loan guarantee commitments,  
\$0.
- Fiscal year 1996:
- (A) New budget authority, \$13,500,000,000.
  - (B) Outlays, \$14,700,000,000.
  - (C) New direct loan obligations, \$0.
  - (D) New primary loan guarantee commitments,  
\$0.
- Fiscal year 1997:
- (A) New budget authority, \$13,400,000,000.
  - (B) Outlays, \$13,900,000,000.
  - (C) New direct loan obligations, \$0.
  - (D) New primary loan guarantee commitments,  
\$0.
- Fiscal year 1998:
- (A) New budget authority, \$13,100,000,000.
  - (B) Outlays, \$13,400,000,000.
  - (C) New direct loan obligations, \$0.
  - (D) New primary loan guarantee commitments,  
\$0.
- Fiscal year 1999:
- (A) New budget authority, \$12,800,000,000.
  - (B) Outlays, \$12,800,000,000.
  - (C) New direct loan obligations, \$0.
  - (D) New primary loan guarantee commitments,  
\$0.
- (19) Net Interest (900):
- Fiscal year 1995:
- (A) New budget authority, \$247,100,000,000.
  - (B) Outlays, \$247,100,000,000.
  - (C) New direct loan obligations, \$0.
  - (D) New primary loan guarantee commitments,  
\$0.
- Fiscal year 1996:
- (A) New budget authority, \$267,200,000,000.
  - (B) Outlays, \$267,200,000,000.
  - (C) New direct loan obligations, \$0.
  - (D) New primary loan guarantee commitments,  
\$0.
- Fiscal year 1997:
- (A) New budget authority, \$282,700,000,000.
  - (B) Outlays, \$282,700,000,000.
  - (C) New direct loan obligations, \$0.
  - (D) New primary loan guarantee commitments,  
\$0.
- Fiscal year 1998:
- (A) New budget authority, \$298,500,000,000.
  - (B) Outlays, \$298,500,000,000.
  - (C) New direct loan obligations, \$0.

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(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, \$315,600,000,000.

(B) Outlays, \$315,600,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

(20) For purposes of section 710 of the Social Security  
Act, Net Interest (900):

Fiscal year 1995:

(A) New budget authority, \$257,600,000,000.

(B) Outlays, \$257,600,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1996:

(A) New budget authority, \$278,000,000,000.

(B) Outlays, \$278,000,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, \$293,500,000,000.

(B) Outlays, \$293,500,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, \$309,100,000,000.

(B) Outlays, \$309,100,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, \$325,500,000,000.

(B) Outlays, \$325,500,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

(21) The corresponding levels of gross interest on the public  
debt are as follows:

Fiscal year 1995: \$311,800,000,000.

Fiscal year 1996: \$331,200,000,000.

Fiscal year 1997: \$347,600,000,000.

Fiscal year 1998: \$365,100,000,000.

Fiscal year 1999: \$384,100,000,000.

(22) Allowances (920):

Fiscal year 1995:

(A) New budget authority, — \$6,600,000,000.

(B) Outlays, — \$4,700,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1996:

(A) New budget authority, — \$4,400,000,000.

(B) Outlays, — \$3,900,000,000.

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(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, – \$4,500,000,000.

(B) Outlays, – \$3,300,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, – \$7,900,000,000.

(B) Outlays, – \$7,100,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, – \$8,700,000,000.

(B) Outlays, – \$11,000,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

(23) Undistributed Offsetting Receipts (950):

Fiscal year 1995:

(A) New budget authority, – \$44,700,000,000.

(B) Outlays, – \$44,700,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1996:

(A) New budget authority, – \$30,500,000,000.

(B) Outlays, – \$30,500,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1997:

(A) New budget authority, – \$30,500,000,000.

(B) Outlays, – \$30,500,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1998:

(A) New budget authority, – \$31,300,000,000.

(B) Outlays, – \$31,300,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

Fiscal year 1999:

(A) New budget authority, – \$31,600,000,000.

(B) Outlays, – \$31,600,000,000.

(C) New direct loan obligations, \$0.

(D) New primary loan guarantee commitments,  
\$0.

(24) For purposes of section 710 of the Social Security Act, Undistributed Offsetting Receipts (950):

Fiscal year 1995:

(A) New budget authority, – \$42,200,000,000.

(B) Outlays, – \$42,200,000,000.



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(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.  
Fiscal year 1996:  
(A) New budget authority, — \$27,300,000,000.  
(B) Outlays, — \$27,300,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.  
Fiscal year 1997:  
(A) New budget authority, — \$27,800,000,000.  
(B) Outlays, — \$27,800,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.  
Fiscal year 1998:  
(A) New budget authority, — \$28,400,000,000.  
(B) Outlays, — \$28,400,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.  
Fiscal year 1999:  
(A) New budget authority, — \$28,600,000,000.  
(B) Outlays, — \$28,600,000,000.  
(C) New direct loan obligations, \$0.  
(D) New primary loan guarantee commitments,  
\$0.

## **TITLE II—BUDGETARY PROCEDURES**

### **SEC. 21. SALE OF GOVERNMENT ASSETS.**

(a) SENSE OF THE CONGRESS.—It is the sense of the Congress that—

(1) from time to time the United States Government should sell assets; and

(2) the amounts realized from such asset sales will not recur on an annual basis and do not reduce the demand for credit.

(b) BUDGETARY TREATMENT.—For purposes of points of order under this concurrent resolution and the Congressional Budget and Impoundment Control Act of 1974, the amounts realized from sales of assets (other than loan assets) shall not be scored with respect to the level of budget authority, outlays, or revenues.

(c) DEFINITIONS.—For purposes of this section—

(1) the term “sale of an asset” shall have the same meaning as under section 250(c)(21) of the Balanced Budget and Emergency Deficit Control Act of 1985 (as amended by the Budget Enforcement Act of 1990); and

(2) the term shall not include asset sales mandated by law before September 18, 1987, and routine, ongoing asset sales at levels consistent with agency operations in fiscal year 1986.

(d) SUNSET.—Subsections (a) through (c) of this section shall expire September 30, 1998.

(e) CONFORMING AMENDMENT.—Section 8 of House Concurrent Resolution 64 (103d Congress), section 8 of House Concurrent Reso-

lution 287 (102d Congress), section 7 of House Concurrent Resolution 121 (102d Congress), section 5 of House Concurrent Resolution 310 (101st Congress), section 6 of House Concurrent Resolution 106 (101st Congress), section 4 of House Concurrent Resolution 268 (100th Congress), and sections 7 and 8 of House Concurrent Resolution 93 (100th Congress) are repealed.

**SEC. 22. SOCIAL SECURITY FIRE WALL POINT OF ORDER IN THE SENATE.**

(a) APPLICATION OF SECTION 301(i).—Notwithstanding any other rule of the Senate, in the Senate, the point of order established under section 301(i) of the Congressional Budget Act of 1974 shall apply to any concurrent resolution on the budget for any fiscal year (as reported and as amended), amendments thereto, or any conference report thereon.

(b) CONFORMING AMENDMENT.—Section 10(b) of House Concurrent Resolution 64 (103d Congress) and section 12(b) of House Concurrent Resolution 287 (102d Congress) are repealed.

**SEC. 23. ENFORCING PAY-AS-YOU-GO.**

(a) PURPOSE.—The Senate declares that it is essential to—

(1) ensure continued compliance with the deficit reduction embodied in the Omnibus Budget Reconciliation Act of 1993; and

(2) continue the pay-as-you-go enforcement system.

(b) POINT OF ORDER.—

(1) IN GENERAL.—It shall not be in order in the Senate to consider any direct-spending or receipts legislation (as defined in paragraph (3)) that would increase the deficit for any one of the three applicable time periods (as defined in paragraph (2)) as measured pursuant to paragraphs (4) and (5).

(2) APPLICABLE TIME PERIODS.—For purposes of this subsection, the term “applicable time period” means any one of the three following periods—

(A) the first fiscal year covered by the most recently adopted concurrent resolution on the budget;

(B) the period of the 5 fiscal years covered by the most recently adopted concurrent resolution on the budget; or

(C) the period of the 5 fiscal years following the first 5 years covered by the most recently adopted concurrent resolution on the budget.

(3) DIRECT-SPENDING OR RECEIPTS LEGISLATION.—For purposes of this subsection, the term “direct-spending or receipts legislation” shall—

(A) include any bill, joint resolution, amendment, motion, or conference report to which this subsection otherwise applies;

(B) exclude concurrent resolutions on the budget;

(C) exclude full funding of, and continuation of, the deposit insurance guarantee commitment in effect on the date of enactment of the Budget Enforcement Act of 1990;

(D) exclude emergency provisions so designated under section 252(e) of the Balanced Budget and Emergency Deficit Control Act of 1985;

(E) include the estimated amount of savings in direct-spending programs applicable to that fiscal year resulting

from the prior year's sequestration under the Balanced Budget and Emergency Deficit Control Act of 1985, if any (except for any amounts sequestered as a result of a net deficit increase in the fiscal year immediately preceding the prior fiscal year); and

(F) except as otherwise provided in this subsection, include all direct-spending legislation as that term is interpreted for purposes of the Balanced Budget and Emergency Deficit Control Act of 1985.

(4) **BASELINE.**—Estimates prepared pursuant to this section shall use the baseline used for the most recent concurrent resolution on the budget, and for years beyond those covered by that concurrent resolution, shall abide by the requirements of section 257 of the Balanced Budget and Emergency Deficit Control Act of 1985, except that references to “outyears” in that section shall be deemed to apply to any year (other than the budget year) covered by any one of the time periods defined in paragraph (2) of this subsection.

(5) **PRIOR SURPLUS AVAILABLE.**—If direct-spending or receipts legislation increases the deficit when taken individually (as a bill, joint resolution, amendment, motion, or conference report, as the case may be), then it must also increase the deficit when taken together with all direct-spending and receipts legislation enacted after the date of enactment of the Omnibus Budget Reconciliation Act of 1993, in order to violate the prohibition of this subsection.

(c) **WAIVER.**—This section may be waived or suspended in the Senate only by the affirmative vote of three-fifths of the Members, duly chosen and sworn.

(d) **APPEALS.**—Appeals in the Senate from the decisions of the Chair relating to any provision of this section shall be limited to 1 hour, to be equally divided between, and controlled by, the appellant and the manager of the bill or joint resolution, as the case may be. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required in the Senate to sustain an appeal of the ruling of the Chair on a point of order raised under this section.

(e) **DETERMINATION OF BUDGET LEVELS.**—For purposes of this section, the levels of new budget authority, outlays, and receipts for a fiscal year shall be determined on the basis of estimates made by the Committee on the Budget of the Senate.

(f) **CONFORMING AMENDMENT.**—Section 12 of House Concurrent Resolution 64 (103d Congress) is repealed.

(g) **TECHNICAL CORRECTION.**—Notwithstanding section 275(b) of the Balanced Budget and Emergency Deficit Control Act of 1985 (as amended by sections 13112(b) and 13208(b)(3) of the Budget Enforcement Act of 1990), the second sentence of section 904(c) of the Congressional Budget Act of 1974 (except insofar as it relates to section 313 of that Act) and the final sentence of section 904(d) of that Act (except insofar as it relates to section 313 of that Act) shall continue to have effect as rules of the Senate through (but no later than) September 30, 1998.

(h) **SUNSET.**—Subsections (a) through (e) of this section shall expire September 30, 1998.

**SEC. 24. ENFORCING DISCRETIONARY SPENDING LIMITS.**

(a) **DISCRETIONARY SPENDING LIMITS.**—

(1) **DEFINITION.**—For the purposes of enforcing this section in the Senate, the discretionary spending limits in section 601(a)(2)(F) of the Congressional Budget Act of 1974 (as adjusted) are reduced by the following amounts—

(A) with respect to fiscal year 1996, \$4,000,000,000 in budget authority and \$5,400,000,000 in outlays;

(B) with respect to fiscal year 1997, \$10,700,000,000 in budget authority and \$2,400,000,000 in outlays; and

(C) with respect to fiscal year 1998, \$4,100,000,000 in budget authority and \$500,000,000 in outlays.

(2) **POINT OF ORDER IN THE SENATE.**—(A) Except as provided in subparagraph (B), it shall not be in order in the Senate to consider any concurrent resolution on the budget for fiscal year 1996, 1997, or 1998 (or amendment or motion on such a resolution) that recommends discretionary spending levels for the first fiscal year covered by that resolution that would exceed the discretionary spending limits as reduced in this section.

(B) This subsection shall not apply if a declaration of war by the Congress is in effect or if a joint resolution pursuant to section 258 of the Balanced Budget and Emergency Deficit Control Act of 1985 has been enacted.

(b) **WAIVER.**—This section may be waived or suspended in the Senate only by the affirmative vote of three-fifths of the Members, duly chosen and sworn.

(c) **APPEALS.**—Appeals in the Senate from the decisions of the Chair relating to any provision of this section shall be limited to 1 hour, to be equally divided between, and controlled by, the appellant and the manager of the concurrent resolution, bill, or joint resolution, as the case may be. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required in the Senate to sustain an appeal of the ruling of the Chair on a point of order raised under this section.

(d) **DETERMINATION OF BUDGET LEVELS.**—For purposes of this section, the levels of new budget authority, outlays, and revenues for a fiscal year shall be determined on the basis of estimates made by the Committee on the Budget of the Senate.

#### **SEC. 25. INTERNAL REVENUE SERVICE COMPLIANCE INITIATIVE.**

(a)(1) **ADJUSTMENTS.**—For purposes of points of order under the Congressional Budget and Impoundment Control Act of 1974 and concurrent resolutions on the budget—

(A) the discretionary spending limits under section 601(a)(2) of that Act (and those limits as cumulatively adjusted) for the current fiscal year and each outyear;

(B) the allocations to the Committees on Appropriations under sections 302(a) and 602(a) of that Act;

(C) the appropriate budgetary aggregates in the most recently agreed to concurrent resolution on the budget; and

(D) the maximum deficit amount under section 601(a)(1) of that Act (and that amount as cumulatively adjusted) for the current fiscal year,

shall be adjusted to reflect the amounts of additional new budget authority or additional outlays (as defined in paragraph (2)) reported by the Committee on Appropriations in appropriations Acts (or by the committee of conference on such legislation) for the Internal Revenue Service compliance initiative activities in

any fiscal year, but not to exceed in any fiscal year \$405,000,000 in new budget authority and \$405,000,000 in outlays.

(2) **ADDITIONAL AMOUNTS.**—As used in this section, the terms “additional new budget authority” or “additional outlays” shall mean, for any fiscal year, budget authority or outlays (as the case may be) in excess of the amounts requested for that fiscal year for the Internal Revenue Service in the President’s Budget for fiscal year 1995.

(b) **REVISED LIMITS, ALLOCATIONS, AND AGGREGATES.**—Upon the reporting of legislation pursuant to subsection (a), and again upon the submission of a conference report on such legislation (if a conference report is submitted), the Chairman of the Committee on the Budget of the Senate or the House of Representatives (as the case may be) shall submit to that Chairman’s respective House appropriately revised—

(1) discretionary spending limits under section 601(a)(2) of the Congressional Budget Act of 1974 (and those limits as cumulatively adjusted) for the current fiscal year and each outyear;

(2) allocations to the Committees on Appropriations under sections 302(a) and 602(a) of that Act;

(3) appropriate budgetary aggregates in the most recently agreed to concurrent resolution on the budget; and

(4) maximum deficit amount under section 601(a)(1) of that Act (and that amount as cumulatively adjusted) for the current fiscal year,

to carry out this subsection. These revised discretionary spending limits, allocations, and aggregates shall be considered for purposes of congressional enforcement under that Act as the discretionary spending limits, allocations, and aggregates.

(c) **REPORTING REVISED SUBALLOCATIONS.**—The Committees on Appropriations of the Senate and the House of Representatives may report appropriately revised suballocations pursuant to sections 302(b)(1) and 602(b)(1) of the Congressional Budget Act of 1974 to carry out this section.

(d) **CONTINGENCIES.**—

(1) The Internal Revenue Service and the Treasury Department have certified that they are firmly committed to the principles of privacy, confidentiality, courtesy, and protection of taxpayer rights. To this end, the Internal Revenue Service and the Treasury Department have explicitly committed to initiate and implement educational programs for any new employees hired as a result of the compliance initiative made possible by this section.

(2) This section shall not apply to any additional new budget authority or additional outlays unless—

(A) in the Senate, the Chairman of the Budget Committee certifies, based upon information from the Congressional Budget Office, the General Accounting Office, and the Internal Revenue Service (as well as from any other sources he deems relevant), that such budget authority or outlays will not increase the total of the Federal budget deficits over the next five years; and

(B) any funds made available pursuant to such budget authority or outlays are available only for the purpose of carrying out Internal Revenue Service compliance initiative activities.

**SEC. 26. ADJUSTMENTS FOR HEALTH CARE REFORM IN THE HOUSE OF REPRESENTATIVES.**

(a) In the House of Representatives, if health care reform legislation is reported (including by a committee of conference), budget authority, outlays, and new entitlement authority shall be allocated to committees, and the total levels of budget authority, outlays, and revenues shall be adjusted, to reflect such legislation if the legislation in the form in which it will be considered would not increase the total deficit for the period of fiscal years 1995 through 1999.

(b) Upon reporting of legislation described in subsection (a) and again upon submission of a conference report on such legislation, the chairman of the Committee on the Budget of the House of Representatives shall publish in the Congressional Record revised allocations under section 602(a) of the Congressional Budget Act of 1974 and revised levels of total budget authority, outlays, and revenues to carry out this section. In the House of Representatives, such allocations and totals shall be considered as the allocations and aggregates under this resolution.

**SEC. 27. DEFICIT-NEUTRAL RESERVE FUND IN THE SENATE.**

(a)(1) BUDGET AUTHORITY AND OUTLAY ALLOCATIONS.—In the Senate, budget authority and outlays may be allocated (as provided under subsection (c)) to a committee (or committees) for direct-spending legislation that increases funding for any of the purposes described in subsection (b)(1) within that committee's jurisdiction, if, to the extent that this concurrent resolution on the budget does not include the costs of that legislation, the enactment of that legislation will not increase (by virtue of either contemporaneous or previously passed deficit reduction) the deficit in this resolution for—

(A) fiscal year 1995; or

(B) the period of fiscal years 1995 through 1999.

(2) BUDGET AUTHORITY AND OUTLAY ALLOCATIONS AND REVENUE AGGREGATES.—In the Senate, budget authority and outlays may be allocated to a committee (or committees) and the revenue aggregates may be reduced (as provided under subsection (c)) for direct-spending or receipts legislation in furtherance of any of the purposes described in subsection (b)(2) within that committee's jurisdiction, if, to the extent that this concurrent resolution on the budget does not include the costs of that legislation, the enactment of that legislation will not increase (by virtue of either contemporaneous or previously passed deficit reduction) the deficit in this resolution for—

(A) fiscal year 1995; or

(B) the period of fiscal years 1995 through 1999.

(3) OUTLAY-NEUTRAL BUDGET AUTHORITY ALLOCATIONS.—In the Senate, budget authority may be allocated (as provided under subsection (c)) to a committee (or committees) for any direct-spending legislation within that committee's jurisdiction, if, to the extent that this concurrent resolution on the budget does not include the costs of that legislation, the enactment of that legislation will not increase (by virtue of either contemporaneous or previously passed outlay reductions) the deficit or aggregate outlays in this resolution for—

(A) fiscal year 1995; or

(B) the period of fiscal years 1995 through 1999.

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(b)(1) PURPOSES UNDER SUBSECTION (a)(1).—Budget authority and outlay allocations may be revised under subsection (a)(1) for legislation—

(A) to provide comprehensive training or job search assistance (including reemployment or job training programs or dislocated worker programs), or to reform unemployment compensation, or to provide for other related programs;

(B) to preserve or rebuild the United States maritime industry;

(C) to reform the financing of Federal elections; or

(D) to reform the Comprehensive Environmental Response, Compensation, and Liability Act of 1980.

(2) PURPOSES UNDER SUBSECTION (a)(2).—Budget authority and outlay allocations may be revised or the revenue floor reduced under subsection (a)(2) for—

(A) legislation to improve the well-being of families through welfare or other reforms (including promoting self-sufficiency through improvements in job training or employment programs), to provide for services to support or protect children (including assuring increased parental support for children through improvements in the child support enforcement program), or to improve the health, nutrition, or care of children;

(B) to make continuing improvements in ongoing health care programs, to provide for comprehensive health care reform, to control health care costs, or to accomplish other health care reforms;

(C) trade-related legislation (including legislation to implement the Uruguay Round of the General Agreement on Tariffs and Trade or to extend the Generalized System of Preferences);

(D) reforms relating to the Pension Benefit Guaranty Corporation (including legislation to improve the funding of government-insured pension plans, to protect plan participants, or to limit growth in exposure of the Pension Benefit Guaranty Corporation) or other employee benefit-related legislation;

(E) reforms relating to providing for simplified collection of employment taxes on domestic services;

(F) reforms to consolidate the supervision of depository institutions insured under the Federal Deposit Insurance Act; or

(G) initiatives to preserve United States energy security.

(c) REVISED ALLOCATIONS AND AGGREGATES.—

(1) UPON REPORTING.—Upon the reporting of legislation pursuant to subsection (a), and again upon the submission of a conference report on that legislation (if a conference report is submitted), the chairman of the Committee on the Budget of the Senate may submit to the Senate appropriately revised allocations under sections 302(a) and 602(a) of the Congressional Budget Act of 1974 and revised aggregates to carry out this section.

(2) ADJUSTMENTS FOR AMENDMENTS.—If the chairman of the Committee on the Budget submits an adjustment under this section for legislation in furtherance of the purpose described in subsection (b)(2)(B), upon the offering of an amendment to that legislation that would necessitate such a submission, the chairman shall submit to the Senate appropriately revised allocations under sections 302(a) and 602(a) of the Congressional Budget Act of 1974 and revised aggregates, if

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the enactment of that legislation (as proposed to be amended) will not increase (by virtue of either contemporaneous or previously passed deficit reduction) the deficit in this resolution for—

(A) fiscal year 1995; or

(B) the period of fiscal years 1995 through 1999.

(d) EFFECT OF REVISED ALLOCATIONS AND AGGREGATES.—Revised allocations and aggregates submitted under subsection (c) shall be considered for the purposes of the Congressional Budget Act of 1974 as allocations and aggregates contained in this concurrent resolution on the budget.

(e) REPORTING REVISED SUBDIVISIONS.—The appropriate committee may report appropriately revised subdivisions of allocations pursuant to sections 302(b)(2) and 602(b)(2) of the Congressional Budget Act of 1974 to carry out this section.

**SEC. 28. EXERCISE OF RULEMAKING POWERS.**

The Congress adopts the provisions of this title—

(1) as an exercise of the rulemaking power of the Senate and the House of Representatives, respectively, and as such they shall be considered as part of the rules of each House, or of that House to which they specifically apply, and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

(2) with full recognition of the constitutional right of either House to change those rules (so far as they relate to that House) at any time, in the same manner, and to the same extent as in the case of any other rule of that House.

## **TITLE III—SENSE OF CONGRESS PROVISIONS**

**SEC. 31. CONTROLLING GROWTH OF ENTITLEMENT OR MANDATORY SPENDING.**

It is the sense of the Congress that legislation should be enacted providing enforceable limits to control the growth of entitlement or mandatory spending.

**SEC. 32. SENSE OF THE HOUSE REGARDING ENACTMENT OF CERTAIN BUDGET PROCESS LEGISLATION.**

It is the sense of the House of Representatives that the following legislation should be enacted:

(1) Legislation providing enforceable limits to control the growth of entitlement or mandatory spending.

(2) Amendments to the Budget Enforcement Act of 1990 to establish a regular procedure to provide assistance for disasters and other emergencies without adding to the deficit.

(3) Legislation granting the President expedited rescission authority over appropriations measures, as provided by H.R. 1578, as passed the House.

**SEC. 33. SENSE OF THE SENATE ON CONTROLLING NON-SOCIAL SECURITY MANDATORY SPENDING.**

It is the sense of the Senate that the Congress should—



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(1) after enacting health care reform legislation, enact annual caps to control the growth of entitlement or mandatory spending;

(2) include within these caps all mandatory spending programs except Social Security, deposit insurance, and net interest;

(3) provide that these caps shall be set so that programs providing benefits to individuals may grow for inflation, changes in the numbers of beneficiaries, and an additional growth allowance;

(4) provide that these caps shall be adjusted annually in the President's budget for changes in inflation and the number of beneficiaries since Congress enacted the caps (excluding any changes due to legislation);

(5) provide an enforcement mechanism in the event that total mandatory spending exceeds the caps; and

(6) enact caps on tax expenditures similar to those for mandatory spending so as to ensure that reductions in Federal spending for mandatory programs are not achieved by shifting spending to tax expenditures.

**SEC. 34. SENSE OF THE CONGRESS REGARDING THE BUDGETARY ACCOUNTING OF HEALTH CARE REFORM.**

It is the sense of the Congress that—

(1) the Congress should measure the costs and benefits of all health care reform legislation against a uniform set of economic and technical assumptions;

(2) before enacting major changes in the health care system, the Congress should have available to it reliable estimates of the costs of competing plans prepared in a comparable manner; and

(3) the Congress should account for all financial transactions associated with Federal health care reform legislation.

**SEC. 35. SENSE OF THE CONGRESS ON THE COSTS OF ILLEGAL IMMIGRATION.**

(a) FINDINGS.—The Congress finds that—

(1) the Federal Government is solely responsible for setting and enforcing national immigration policy;

(2) the Federal Government has not adequately enforced immigration laws;

(3) this weak enforcement has imposed financial costs on State and local governments;

(4) the Federal Government has failed to investigate and prosecute Federal wage and hour violations, thus creating incentives to hire persons illegally in the United States and exacerbating the problem of illegal immigration;

(5) States must incur costs for incarcerating undocumented persons convicted of State and local crimes, educating undocumented children, providing emergency medical services to undocumented persons, and providing services incidental to admission of refugees under the Refugee Admissions and Resettlement Program; and

(6) the Federal Government has an obligation to reimburse State and local governments for costs resulting from the costs described in this subsection.

(b) SENSE OF CONGRESS.—It is the sense of the Congress that, in setting forth the budget authority and outlay amounts in this

resolution, the Congress intends that funding should be provided to reimburse State and local governments for the costs associated with—

- (1) elementary and secondary education for undocumented children;
- (2) emergency medical assistance to undocumented persons;
- (3) incarceration and parole of criminal aliens; and
- (4) services incidental to admission of refugees under the Refugee Admissions and Resettlement Program.

**SEC. 36. SENSE OF THE CONGRESS REGARDING BASELINES.**

(a) FINDINGS.—The Congress finds that—

- (1) the baseline budget shows the likely course of Federal revenues and spending if policies remain unchanged;
- (2) baseline budgeting has given rise to the practice of calculating policy changes from an inflated spending level; and
- (3) the baseline concept has been misused to portray policies that would simply slow down the increase in spending as spending reductions.

(b) SENSE OF CONGRESS.—It is the sense of the Congress that—

- (1) the President should submit a budget that compares proposed spending levels for the budget year with the current year; and
- (2) the starting point for deliberations on a budget resolution should be the current year.

**SEC. 37. SENSE OF THE CONGRESS REGARDING UNFUNDED FEDERAL MANDATES.**

It is the sense of the Congress that—

- (1) the Federal Government should not shift the costs of administering Federal programs to State and local governments;
- (2) the Federal Government's share of entitlement programs should not be capped or otherwise decreased without providing States authority to amend their financial or programmatic responsibilities to continue meeting the mandated service; and
- (3) Congress should develop a mechanism to ensure that costs of mandates are considered during agencies' development of regulations and congressional deliberations on legislation.

**SEC. 38. CLOSING OF LOOPHOLES IN FOREIGN TAX PROVISIONS.**

(a) FINDINGS.—The Senate finds that—

- (1) there is evidence suggesting that foreign-controlled corporations doing business in the United States do not pay their fair share of taxes;
- (2) over 70 percent of foreign-controlled corporations doing business in the United States pay no Federal income tax;
- (3) the United States Department of the Treasury has limited its ability to protect the revenue base in the case of cross-border transactions, to the detriment of taxpayers engaged solely in domestic transactions;
- (4) the Department of the Treasury has been using antiquated accounting concepts to deal with sophisticated multinational corporations;
- (5) substantial Federal revenues are lost annually due to the inability of the Internal Revenue Service to enforce the

“arm’s length” transaction rule, along with substantial amounts spent on administration and litigation; and

(6) the Federal income tax laws provide a financial incentive for domestic taxpayers to operate abroad by granting them deferral of United States taxes on income earned abroad.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that deficit reduction should be achieved, in part, by ending loopholes and enforcement breakdowns that now foster the underpayment of taxes on income from cross-border transactions and that subsidize the flight of domestic businesses and jobs out of the United States, by means including—

(1) the adoption of a more streamlined and efficient method of enforcing Federal tax laws involving multinational corporations, especially those based abroad, and in particular, the use by the Treasury Department of a formulaic approach in cases in which the current “arm’s length” transaction rules do not work; and

(2) a repeal of tax subsidies for domestic businesses that operate abroad in tax havens and then ship their products back into the United States.

**SEC. 39. SENSE OF THE SENATE REGARDING TAX EXPENDITURES.**

(a) FINDINGS.—The Senate finds that tax expenditures—

(1) are growing significantly;

(2) may have the same effect as direct Federal spending;

and

(3) should be subject to the same level of budgetary review as direct spending.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that—

(1) the Congress should consider targets for the growth in tax expenditures similar to the targets for the growth of mandatory spending;

(2) any reconciliation instructions included in a budget resolution should specify these targets; and

(3) such targets should be enforceable separately from any revenue targets included in the reconciliation instructions.

**SEC. 40. SENSE OF THE CONGRESS REGARDING HEALTH SERVICE DELIVERY AND WATER INFRASTRUCTURE IN THE INDIAN HEALTH SERVICE.**

It is the sense of the Congress that—

(1) sufficient funding should be provided to the Indian Health Service to ensure that Indian Health Service hospitals and outpatient facilities in existence on the date of enactment of this resolution, and Indian Health Service hospitals and outpatient facilities scheduled to open during fiscal years 1994, 1995, and 1996, are fully staffed with the appropriate number of health care professionals needed to meet the health and medical needs of the American Indians and Alaska Natives who depend on the Indian Health Service for health care; and

(2) sufficient funding should be provided to the Indian Health Service to ensure that the Indian Health Service is capable of meeting basic public health and safety and sanitation requirements on Indian lands through timely and proper water infrastructure construction and upgrades.

**SEC. 41. SENSE OF THE SENATE REGARDING THE NATIONAL AERONAUTICS AND SPACE ADMINISTRATION.**

It is the sense of the Senate that the budget authority and outlay figures for function 250 in this resolution do not assume any amounts for the National Aeronautics and Space Administration for any fiscal year from 1995 through 1999 in excess of the amounts proposed by the President for such fiscal year.

**SEC. 42. MINIMUM ALLOCATION PROGRAM.**

(a) FINDINGS.—The Senate finds that—

(1) the minimum allocation program was established in 1982 to address inequities in the funding formula for Federal-aid highways;

(2) the minimum allocation program was designed to provide the greatest degree of flexibility practicable to States that receive funding under the formula referred to in paragraph (1) and includes an exemption of the apportionments from the obligation ceiling;

(3) the minimum allocation program provides additional flexibility by allowing a State a 4-year period during which amounts apportioned to the State may be obligated;

(4) the budget of the United States Government for fiscal year 1995 submitted by the President to Congress proposes to include minimum allocation apportionments under the obligation ceiling and also proposes to limit the authority of States to obligate apportionments under the minimum allocation program to 67 percent of the amount of the apportionments; and

(5) States have planned transportation programs on the basis of the provisions of the Intermodal Surface Transportation Efficiency Act of 1991, and the amendments made by the Act, relating to minimum allocation that confirmed core commitments to exemption and flexibility.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that—

(1) the minimum allocation program should remain exempt from the obligation ceiling; and

(2) the flexibility of the minimum allocation program should be an enduring and critical component of the provision of Federal assistance to States for Federal-aid highways.

(c) DEFINITIONS.—As used in this section:

(1) FEDERAL-AID HIGHWAYS.—The term “Federal-aid highways” has the meaning provided the term in section 101 of title 23, United States Code.

(2) MINIMUM ALLOCATION PROGRAM.—The term “minimum allocation program” means the program of allocation of funding to States under section 157 of title 23, United States Code.

(3) OBLIGATION CEILING.—The term “obligation ceiling” means the obligation ceiling under section 1002 of the Intermodal Surface Transportation Efficiency Act of 1991.

**SEC. 43. POLICY IN EASTERN AND CENTRAL EUROPE.**

It is the sense of the Congress that levels of spending set forth in this resolution regarding the International Affairs (150) budget category include an assumption that the United States will oppose, consistent with provisions contained in the Freedom Support Act and the Foreign Assistance Appropriations Act of 1994, attempts by the Russian Federation to intimidate, use military

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force or engage in economic coercion to establish a sphere of influence over the former republics of the Soviet Union, the Baltics, or Central and Eastern European nations.

**SEC. 44. STAR WARS (BALLISTIC MISSILE DEFENSE).**

It is the sense of the Senate that given the Federal budget deficit, the real reductions in discretionary spending in this resolution, and the existence of many more worthy programs competing for this funding, spending for the Star Wars (Ballistic Missile Defense) must not exceed the fiscal year 1994 appropriated level.

Attest:

*Clerk of the House of Representatives.*

Attest:

*Secretary of the Senate.*